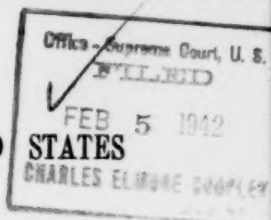


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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1941



No. 923

THE PHILLIPS PIPE LINE COMPANY, A CORPORATION,
Petitioner,

vs.

THE UNITED STATES.

**PETITION FOR WRIT OF CERTIORARI TO THE
COURT OF CLAIMS AND BRIEF IN SUPPORT
THEREOF.**

HOWARD C. WESTWOOD,
H. D. EMERY,
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INDEX.

SUBJECT INDEX.

	Page
Petition for writ of certiorari	1
Opinion below	1
Jurisdiction	1
Statute involved	2
Statement of matter involved	3
Questions presented	6
Reasons for granting the petition	9
Brief in support of petition	12
I. Summary of argument	12
II. The evidence	12
III. The economic consequences of the decision below call for review	18
IV. The decision below violates an indispensable principle of statutory interpretation ..	19
V. Further errors in the lower court's deci- sion call for correction	21
A. The lower court misapplied and misinterpreted legislative history.	21
B. The lower court's findings are not supported by the evidence	25
C. The lower court ignored an essential issue	25
VI. Conclusion	26
Appendix—Pertinent provisions of statutes, Legis- lative History of Section 731, Revenue Act of 1932, and Departmental Regu- lations	27
American Society for Testing Mater- ials—definition of "crude petroleum" contained in Society's Year Books beginning in 1928	30

TABLE OF CASES CITED.

<i>Biddle v. Commissioner</i> , 302 U. S. 573	2
<i>Burke v. Southern Pacific R. Co.</i> , 234 U. S. 669	10, 17, 20
<i>Coleman v. United States</i> , 37 Fed. Supp. 273	24

	Page
<i>DeGanay v. Lederer</i> , 250 U. S. 376	10, 20
<i>Deputy v. duPont</i> , 308 U. S. 488	10, 20
<i>General Petroleum Corp. v. United States</i> , 24 Fed. Supp. 285	24
<i>Hale v. State Board of Assessment and Review</i> , 302 U. S. 95	10, 20
<i>Helvering v. Kehoe</i> , 309 U. S. 277	26
<i>Helvering v. New York Trust Co.</i> , 292 U. S. 455	2
<i>Müller v. Standard Nut Margarine Co.</i> , 284 U. S. 498	23
<i>Morgan v. Commissioner</i> , 309 U. S. 78	26
<i>Old Colony R. Co. v. Commissioner</i> , 284 U. S. 552	10, 20
<i>Paramount Publix Corp. v. American Tri-Ergon Corp.</i> , 294 U. S. 464	26
<i>Robertson v. Salomon</i> , 130 U. S. 412	20
<i>Standard Oil Co. of California v. United States</i> , 39 Fed. Supp. 180	9
<i>Tait v. Western Md. Ry. Co.</i> , 289 U. S. 620	10
<i>Two Hundred Chests of Tea</i> , 22 U. S. 428	20
<i>Universal Battery Co. v. United States</i> , 281 U. S. 580	25
<i>United States v. Cowden Manufacturing Co.</i> , 312 U. S. 34	26
<i>United States v. Esnault-Pelterie</i> , 303 U. S. 26	25
<i>United States v. Shreveport Grain & Elevator Co.</i> , 287 U. S. 77	21
<i>Van Camp & Son v. American Can Co.</i> , 278 U. S. 245	21

STATUTES CITED.

Act of February 13, 1925, Sec. 3(b), 43 Stat. 939, 28 U. S. C. A., Sec. 288(a), as amended by the Act of May 22, 1939, 53 Stat. 752, 28 U. S. C. A., Sec. 288(b)	1, 2
Natural Gas Act, 52 Stat. 821, 15 U. S. C., Sec. 717	19
Revenue Act of 1918, Sec. 500(e) (40 Stat. 1057, 1102)	27
Revenue Act of 1932, Sec. 601(c)(4), 47 Stat. 260	15
Revenue Act of 1932, Sec. 617	24
Revenue Act of 1932, Sec. 731(a), 47 Stat. 169, 275	2

INDEX

iii

	Page
Revenue Act of 1934, Sec. 604(a) and 605(a), 48 Stat. 766, 767	15
Revenue Act of 1934, Sec. 605(a)	15
Revenue Act of 1941, Sec. 502 (Internal Revenue Code 3460)	2, 29

TREASURY REGULATIONS.

S. T. 564, Internal Revenue Cumulative Bulletin XI-2, page 531	2
Treasury Regulation 49 (revised 1921), Art. 91, as promulgated under Revenue Act of 1918	27
Treasury Regulation 49 (1934)	15

CONGRESSIONAL REPORTS.

75 Cong. Rec. 7226	22, 28
75 Cong. Rec. 7228	19, 22
H. Rep. No. 495, 76th Cong., 1st Sess., p. 2	25
H. Rep. No. 1492, 72nd Cong., 1st Sess., p. 26	23
Hearings before House Committee on Ways and Means on Revenue Revision 1938, 75th Cong., 3d Sess., pp. 70, 108	19
Sen. Rep. No. 665, 72d Cong., 1st Sess., p. 47	23, 29

MISCELLANEOUS.

Funk and Wagnall's New Standard Dictionary, defi- nition of "crude petroleum"	14
Funk and Wagnall's New Standard Dictionary, defi- nition of "petroleum"	17
Lott and Hopkins, Natural Gas (Govt. Printing Office, 1941), pp. 1029-1031 (taken from Bureau of Mines Mineral Year Book Review of 1940)	19
Porter's Petroleum Dictionary (1st Ed., 1930), at p. 168	17
Webster's New International Dictionary (2d Ed., un- abridged), definition of "petroleum"	17



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No. 923

THE PHILLIPS PIPE LINE COMPANY, A CORPORATION,
Petitioner,

vs.

THE UNITED STATES.

**PETITION FOR WRIT OF CERTIORARI TO THE
COURT OF CLAIMS.**

The Phillips Pipe Line Company prays that a Writ of Certiorari issue to review the decision of the Court of Claims entered in this case on October 6, 1941. Time for filing this Petition was duly extended by this Court to and including February 5, 1942 (R. 867).

Opinion Below.

The opinion below is reported in 40 F. Supp. 981.

Jurisdiction.

The judgment and order of the Court of Claims were entered on October 6, 1941. The jurisdiction of this Court is invoked under section 3(b) of the Act of February 13,

1925, 43 Stat. 939, 28 U. S. C. A. § 288(a), as amended by the Act of May 22, 1939, 53 Stat. 752, 28 U. S. C. A. § 288(b).

Statute Involved.

The pertinent provisions of the Revenue Act of 1932, 47 Stat. 169, 275, are as follows:

Sec. 731. Tax on Transportation of Oil by Pipe Line.—

(a) There is hereby imposed upon all transportation of crude petroleum and liquid products thereof by pipe line * * * a tax equivalent to 4 per centum of the amount paid on or after the fifteenth day after the date of the enactment of this Act for such transportation, to be paid by the person furnishing such transportation.

As first adopted this statute was to apply only for a limited period. After successive extensions it was made permanent by sec. 502 of the Revenue Act of 1941 and now appears as section 3460 of the Internal Revenue Code.

The pertinent provisions of the Bureau of Internal Revenue ruling issued under sec. 731(a) of the Revenue Act of 1932 are:

Transportation of natural or casinghead gasoline by pipe line is taxable. Natural or casinghead gasoline is a liquid product of crude petroleum, within the meaning of section 731 of the Revenue Act of 1932, and the transportation thereof by pipe line is subject to the tax imposed by that section of the law. * * * (S. T. 564, Internal Revenue Cumulative Bulletin XI-2, page 531)

It is to be noted that this Bureau ruling does not have the effect of a Treasury decision and is of no weight in interpreting the Act.¹

¹ *Biddle v. Commissioner*, 302 U. S. 573, 582 (1938); *Helvering v. New York Trust Co.*, 292 U. S. 455, 468 (1934).

Statement of Matter Involved.

The question in this case is whether the Court of Claims erred in holding that natural gasoline and butane, each manufactured from natural gas, are crude petroleum or liquid products thereof within the meaning of section 731(a) of the Revenue Act of 1932 quoted above.

Petitioner is a corporation engaged in the business of transporting, by pipe line, ordinary refinery gasoline, natural gasoline, and butane in liquid form, according to tariffs filed with the Interstate Commerce Commission under the Interstate Commerce Act. Petitioner transported these products through its pipe line. *Court of Claims Finding 2* (R. 24). Petitioner paid taxes on the transportation of each of these three products.

With respect to the natural gasoline and butane the taxes were paid under protest, and claims for refund were duly filed and rejected. Within the proper time, petitioner sued in the Court of Claims to recover such taxes for the period June 20, 1932, to March 31, 1936. The taxes amounted to \$235,367.17 with respect to the natural gasoline and \$29,407.21 with respect to the butane. *Finding 3* (R. 25).

The refinery gasoline transported was the ordinary gasoline produced from crude petroleum at a refinery.

The natural gasoline, however, was a product very different from refinery gasoline.

They differ as to their *source*, for natural gasoline is manufactured from natural gas in a natural gasoline plant. *Finding 14*² (R. 28-29).

They are *physically* different, with respect to vapor pressure, distillation curve, gravity and octane number, and otherwise. Natural gasoline is more volatile and more difficult to handle, store and ship than is refinery gasoline (R. 171-173).

² Natural gasoline is *not* produced from crude oil, although it may be theoretically possible to produce a comparable product from crude oil in the laboratory (R. 422-423, 424-425).

They differ *chemically* in that the hydrocarbons found in refinery gasoline are not all found in natural gasoline, and those that are found in natural gasoline are in proportions widely differing from those in refinery gasoline (Plaintiff's Exhibit 16, R. 720A; R. 172, 174-176, 483).

They differ in their *uses* in that natural gasoline is used principally as a blending material with refinery gasoline, as is benzol, a substance made from coal (R. 123-125, 178-179).

They are *priced* differently, prices of natural gasoline and refinery gasoline bearing no relation to each other (Plaintiff's Exhibit 8 ^{2a}; R. 129-131).

Butane is likewise a product very different from refinery gasoline. It, like natural gasoline, is manufactured from natural gas. *Finding* 16 (R. 29). It is normally a gas, being a liquid at atmospheric pressure only at 30° Fahrenheit or less. *Idem*. It is not used as a motor fuel, except in specially designed engines. Its principal use is as a blending material with refinery gasoline. It also has other uses.

The natural gas, from which both the natural gasoline and the butane here involved were manufactured, was all produced in the Panhandle Field of Texas.³ Most of such gas came from straight gas wells. In addition, a substantial amount was "gas cap" natural gas and "solution" natural gas.⁴

The petitioner's position in the Court below, and here, is this: natural gas is not crude petroleum or a product thereof; both natural gasoline and butane are manufactured

^{2a} This Exhibit has not been printed for the purpose of this Petition. See stipulation at R. 868.

³ About 95% of this field is productive of gas only, although both gas and oil are produced along the northern edge (R. 57-58; see also Plaintiff's Exhibit 1, R. 629).

⁴ A straight gas well produces natural gas only. "Gas cap gas" comes from a well producing gas and oil separately. "Solution gas" comes from the well mingled with oil and is separated thereafter. *Findings* 9 and 10 (R. 27-28).

from natural gas; therefore natural gasoline and butane are not crude petroleum or liquid products thereof. The Bureau of Internal Revenue has never regarded natural gas as crude petroleum or a product thereof, and has never taxed its transportation by pipe line under the statute here involved; this is admitted by the respondent (R. 616-617).

However, in the Court of Claims the respondent urged, alternatively, two hypotheses:

1. Contrary to the Bureau's position heretofore, natural gas is "crude petroleum"; or
2. Natural gasoline was at one time—albeit millions of years ago—crude petroleum, and was picked up by the natural gas and held in suspension.

On either hypothesis, respondent argued, natural gasoline is a liquid product of crude petroleum.

The findings of the Court of Claims did not adopt the latter of the respondent's hypotheses. Indeed, as the testimony of the respondent's own witnesses showed, that hypothesis is sheer speculation.

The Court of Claims did, however, adopt the former hypothesis. Despite the fact that it found that, as used in the trade generally, in the standard industry lexicon, in statutes, and in government publications, the term "crude petroleum" is synonymous with crude oil (*Findings* 18 and 19, R. 29, 30), it found that *as used by scientists* the term includes both crude oil and natural gas. *Finding* 22 (R. 32). Based on this alleged scientific definition of the term, the Court found that natural gas is a part of crude petroleum (*Finding* 22, R. 32), and that consequently natural gasoline is a liquid product of crude petroleum. In the Court's opinion there is also reference to legislative history of the Act in question. The Court apparently felt that this history disclosed an intention to tax the transportation of "gasoline", and concluded that "gasoline" must include natural gasoline.

The Court advances no theory as to how any of this line of reasoning could apply to butane. Indeed, the Court ignores butane in its opinion, virtually overlooks butane in its primary findings, and makes no ultimate findings whatsoever with respect to butane.

The evidence was very complete. It consisted of testimony from witnesses representing nearly every aspect of the industry and of a wide variety of exhibits. It showed, among other things, the usage of the term "crude petroleum" in the trade and in trade journals, scientific works, government reports, administrative regulations, statutes, and dictionaries. This mass of evidence points without question to an understanding of the term "crude petroleum", both popular and scientific, which excludes from its scope natural gas and its products, natural gasoline and butane.

The only evidence to the contrary, if any at all, consisted of testimony by three "experts" called by respondent. What they did was to construct an academic definition of "crude petroleum" in the following manner. They took the word "petroleum" and pointed to some technical usage thereof which, *depending on the context in which the term was used*, included both oil and gas. (See, *e. g.*, R. 440-442.) Then they argued that the term "crude petroleum" should be as broad as such usage of the term "petroleum".

Questions Presented.

Petitioner is aware that questions presented in a petition for writ of certiorari should be set forth briefly. However, the 1939 amendments to section 3 (b) of the Act of February 13, 1925, may mean that, where findings of fact of the Court of Claims are in question, a degree of particularity somewhat akin to that of a technical assignment of errors is requisite. Consequently, with some diffidence, petitioner sets forth the questions presented in rather more detail than would otherwise appear appropriate.

(A) Did the Court of Claims err in adopting as controlling an academic and allegedly scientific definition of the terms "crude petroleum" and "liquid products thereof", contrary to the general understanding of the terms both within and without the industry affected by the tax?

(B) Did the Court of Claims err in resorting to legislative history when the terms of the statute are clear on their face, and in interpreting that history to disclose an intention to tax pipe line transportation of natural gasoline?

(C) Did the Court of Claims err (1) in failing to make findings sufficient to support its judgment and order with respect to butane, and (2) in entering such judgment and order contrary to the findings, notably *Findings* 5 and 16 (R. 26, 29), and contrary to the evidence?

(D) Did the Court of Claims err:

1. In failing to render judgment for the plaintiff on the facts found.

2. In finding that natural gasoline is a liquid product of crude petroleum. See *Finding* 26 (R. 33).

- a. Such finding is not supported by, and is in conflict with, the primary findings, notably *Findings* 5, 6, 13, 14, 15, 18 and 19 (R. 26, 28, 29, 30).

- b. Such finding is contrary to the evidence.

3. In finding that scientists, chemists, laboratory technicians, and research engineers define the term "crude petroleum" as consisting of a combination of various hydrocarbons in the gaseous, liquid, and solid phase, and in finding that they consider "crude petroleum" as the total hydrocarbon substance in the reservoir. See *Findings* 21 and 22 (R. 31, 32).

4. In finding that "crude petroleum" is a broader term than "crude oil" and embraces the total hydrocarbon substance in the reservoir, including natural gas. See *Findings* 21, 22 and 24 (R. 31-33).

a. Such finding is not supported by and is contrary to the primary findings, notably *Findings* 18 and 19 (R. 29, 30).

b. Such finding is contrary to the evidence.

5. In finding that natural gasoline may be extracted from crude oil. See *Finding* 15 (R. 29).

6. In finding that natural gasoline is obtained "through a simple mechanical process". See *Finding* 25 (R. 33).

a. Such finding is contrary to *Finding* 14 (R. 28-29).

b. Such finding is contrary to the evidence.

7. In finding that natural gasoline is defined as a series of hydrocarbons which are the lighter fractions of crude oil. See *Finding* 25 (R. 33).

8. In finding that natural gasoline is "extracted" or "separated", rather than manufactured, from natural gas. See *Findings* 13, 15 and 25 (R. 28, 29, 33).

9. In failing to find that the term "crude petroleum", as universally used and understood, is synonymous with "crude oil" and denotes the hydrocarbon liquid product of an oil well, and excludes natural gas; and that the term is most generally used to designate merchantable or pipe line oil.

10. In failing to find that the natural gas, from which the natural gasoline and butane here involved were manufactured, was produced in the Panhandle Field of Texas (*cf. Finding* 5, R. 26) largely from dry

gas wells (*cf. Finding 9 (1), R. 27*), and none from stock or storage tank vapors.

11. In failing to find the amount or percentage of natural gasoline and butane here involved which were manufactured from gas well gas and gas cap gas, and in failing to find that at least such gas, and the natural gasoline and butane manufactured therefrom, were not crude petroleum or liquid products thereof.

Reasons for Granting the Petition.

1. The decision of the Court of Claims is based on the premise that the term "crude petroleum" includes natural gas. This means that pipe line transportation of natural gas, as well as its liquid products, falls within the scope of sec. 731 (a) of the Revenue Act of 1932, despite the fact that, admittedly, the Act has never before been so applied. Such judicial lawmaking, whether right or wrong, should not be allowed to stand without careful appellate review. For with the tremendous amount of pipe line transportation of natural gas and its liquid products the Court's interpretation of the Act will drastically affect millions of dollars' worth of investment and of consumers' goods and services.

2. While one other pending case (*Standard Oil Company of California v. United States*⁵) raises the ultimate question here involved as to natural gasoline, the present is the more appropriate test case. Indeed, in the *Standard Oil* case the court relied heavily on the Commissioner's Report herein. Moreover, the present case involves butane, not involved in the *Standard Oil* case. Furthermore, this petitioner and its parent are the world's largest pipe line

⁵ 39 F. Supp. 180 (N. D. Calif., 1941). This case is now on appeal to the Circuit Court of Appeals for the Ninth Circuit.

shipper and manufacturer of natural gasoline (R. 85). Were this petition denied, and were the question involved later to be decided otherwise, the petitioner might find itself estopped by the judgment herein as to all taxes from 1936 on. *Tait v. Western Md. Ry. Co.*, 289 U. S. 620 (1933).

3. Quite aside from the economic importance of this case, it should be reviewed because of the principles of statutory interpretation followed by the Court of Claims. Basically, the Court has asserted that terms in a tax statute shall be given a meaning which is contrary to ordinary usage and which is to be found, if at all, only in occasional and abstruse scientific usage. Such a doctrine is contrary to the decisions of this Court⁶ and, if pursued, both the Government and taxpayers would be faced with gravest uncertainty with respect to tax liability.

4. Finally, the decision below falls into such error, in that it is so directly contrary to the evidence, in that it fails to make findings of fact with respect to butane necessary to support its judgment, and in that it misapplies legislative history, that it should be reviewed in the interest of the orderly administration of justice. The Court of Claims is of exceeding importance to the Government and to its citizens and is growing more so. Only through review by this Court can it be held to the standards of care and deliberation, and to the proper legal principles, which should characterize its decisions perhaps above all other courts of first resort.

⁶ *De Ganay v. Lederer*, 250 U. S. 376, 381 (1919); *Old Colony R. Co. v. Commissioner*, 284 U. S. 552, 560 (1932); *Hale v. State Board of Assessment and Review*, 302 U. S. 95, 101 (1937); *Deputy v. du Pont*, 308 U. S. 488, 498 (1940); cf. *Burke v. Southern Pacific R. Co.*, 234 U. S. 669, 678-679 (1914).

WHEREFORE it is respectfully submitted that this petition should be granted.

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BRIEF IN SUPPORT OF PETITION FOR WRIT OF CERTIORARI.

I.

Summary of Argument.

A. The decision of the lower Court was necessarily based on the finding that natural gas is a part of "crude petroleum." Since the transportation of "crude petroleum" is taxable under the provision of the Act of 1932 here involved, the effect of the decision is that the transportation tax applies to *the whole natural gas industry*. This is in the face of a denial on the floor of Congress that any such thing was intended and is contrary to the stand of the Bureau of Internal Revenue ever since the statute was adopted. A decision with such far-reaching economic consequences should be reviewed.

B. The lower Court has embarked upon a process of statutory interpretation which mocks the principle that words mean what they are ordinarily understood to mean.

C. Errors of the lower Court in misapplying and misinterpreting legislative history, in making findings contrary to the evidence, and in failing to make essential findings are such that review is called for.

II.

The Evidence.

Without regard to the question whether the lower Court's findings are supported by the evidence, the decision below was in error, as indicated in the Petition, in that it is not supported by the findings made. For the Court's findings concerning the ordinary understanding of the terms used in the statute are inconsistent with its ultimate finding that

natural gasoline is a product of crude petroleum. *Findings* 18 and 19 (R. 29, 30).

Therefore the Petition should be granted on the ground that the decision is inconsistent with the findings.⁷

The gravity of the error committed is made even clearer by an examination of the evidence. For that evidence utterly contradicts the finding with respect to a "scientific" understanding of the terms used in the statute, and the Court's conclusion with respect to the meaning of those terms.

Consequently, the Petition also seeks review of the sufficiency of the evidence to support the findings.

The record is bulky. However, most of it is directed to substantially the same point and a review of the evidence is much simpler than might at first appear.⁸ This will be demonstrated by briefly supplementing the statement of facts in the Petition.

The lower Court found that the term "crude petroleum" includes all gaseous, liquid, and solid hydrocarbons, including *natural gas*. *Finding* 22 (R. 32). While respondent's three witnesses, whose testimony will be referred to in a moment, argued that the term *should* be used to signify natural gas, the record otherwise discloses *not a single instance* where the term has been used in that sense.

On the contrary, the record is literally burdened with evidence that the term "crude petroleum" is a term in frequent use and that it is everywhere used and understood, scientifically and popularly, to mean crude oil, and not to include natural gas. This evidence includes the testi-

⁷ See also Part V C of this brief, *infra*, p. 25.

⁸ The record is bulky largely because of the practice contemplated by the applicable statute and rules of the Court of Claims. Were the record in narrative form it would be a fraction of its present size. Furthermore, many of the exhibits are doubtless properly subject to judicial notice, but were introduced in evidence for convenience.

mony of many witnesses thoroughly experienced in the oil and gas industry,⁹ dealers, operators, technicians, scientists, state officials administering oil and gas conservation and tax laws, editors of trade journals and oil editors of leading newspapers. Included also in this evidence is the definition of "crude petroleum" by the American Society for Testing Materials, the "standard accepted authority of the industry";¹⁰ the usage of commercial operators and dealers;¹¹ use in publications of the Bureau of Mines,¹² Oil Conservation Board, Trade Commission, Geological Survey, and other government agencies;¹³ trade publications;¹⁴ the Petroleum Code under the N. I. R. A.;¹⁵ the laws and regulations of oil and gas producing states;¹⁶ and Acts of Congress as far back as 1897.¹⁷

⁹ There were twenty-eight of these witnesses from Arkansas, California, Kansas, Louisiana, New Mexico, Oklahoma, Texas, including the Governor of Oklahoma and an ex-Governor of Texas.

¹⁰ Referred to in *Finding* 19, second paragraph (R. 30). The definition appears in the Appendix hereto at page 30, *infra*. The American Society for Testing Materials was formed in 1902, following similar activities dating back to 1882. It is composed of representatives from many industries and, under its constitution, its several committees, which deal with the definition and specifications of specific materials, are composed equally of producers, consumers, and the public. Representatives of the United States Government usually represent the public. Bulletins issued by the Director of Procurement of the United States Government usually follow the testing methods developed by the Society (R. 168, 169, 170-171). As pointed out in *Finding* 19, the Society is recognized as the controlling authority in the oil and gas industry. The definition of crude petroleum referred to in *Finding* 19 is taken from the Society's Year Book for 1928, which of course was in wide circulation throughout the United States prior to the adoption of the Revenue Act of 1932. See also Funk and Wagnall's *NEW STANDARD DICTIONARY*, definition of "crude petroleum".

¹¹ *Finding* 18 (R. 29-30).

¹² *Finding* 19 (R. 30).

¹³ Plaintiff's Exhibit 15, at R. 664-665, 670-674.

¹⁴ Plaintiff's Exhibit 15, at R. 674-675.

¹⁵ R. 294; Plaintiff's Exhibit 53, R. 727.

¹⁶ *Finding* 19 (R. 30).

¹⁷ *Finding* 19 (R. 30).

In fact, another section of the very Revenue Act here involved levies a tax on imports of "crude petroleum $\frac{1}{2}$ ¢ per gallon",¹⁸ thus showing that crude petroleum is the *liquid* oil.

Likewise the Revenue Act of 1934 taxes production and refining of "crude petroleum" in terms of *barrels*, again denoting the *liquid* oil;¹⁹ and, making doubly clear that "crude petroleum" does not include gas or its product, natural gasoline, the same provision of the 1934 Act contains a separate provision for "gasoline produced from natural gas".²⁰ Furthermore, the regulations of the Bureau of Internal Revenue under these provisions of the 1934 Act deal with "crude petroleum" as meaning merchantable crude oil,²¹ wholly inconsistent with the view that "crude petroleum" includes natural gas.

Finally, the Bureau construed the very section of the law, the very words, here involved as *not* including natural gas (R. 616-617).

Here is how the lower Court sought to escape all this evidence:

Respondent produced three witnesses, all from California, two consulting engineers and a professor. They said, in

¹⁸ Sec. 601 (e) (4); 47 Stat. 260.

¹⁹ Sec. 604 (a) and 605 (a); 48 Stat. 766, 767. The former section also speaks of "crude petroleum produced from any well capable of producing more than five barrels per day"—obviously crude oil.

²⁰ Sec. 605 (a) of the 1934 Act reads:

"There is hereby imposed (1) on *crude petroleum* refined or processed in the United States, a tax of one-tenth of one cent per barrel of forty-two gallons, * * * and (2) on *gasoline produced or recovered in the United States from natural gas* a tax of one-tenth of one cent per barrel of forty-two gallons, * * *."

²¹ TREAS. REGS. 49 (1934). The whole regulation is worth reading, for it is replete with usage meaning merchantable crude oil. For example, it is provided in Article 12 that the tax falls on the "crude petroleum * * * after proper allowance has been made for deduction for basic sediment * * * In other words, the tax should be based on the quantity of crude petroleum which has reached the stage where it is gauged for royalty purposes or which is accepted for pipeline transportation."

substance, that the word "petroleum" includes the solid, liquid and gas hydrocarbons, and that the word "crude" simply denotes any form or the unrefined form (R. 398-399, 480-481, 551). They then concluded that "crude petroleum" includes not only crude oil but also natural gas and hydrocarbon solids. For this they could cite no authority or examples where the term "crude petroleum" was so used (R. 413-414, 470-472).

The principal one of these witnesses (Oliver) said that he had not seen or heard the term "crude petroleum" used very much and that he was simply giving "a personal opinion" (R. 408, 430; see also R. 413-414). His testimony was in terms of what the phrase means "to me" (R. 398-399, 413-414, 431). He admitted that as ordinarily used crude petroleum means *crude oil* (R. 431-432); he said that the nomenclature he was using was a scientific nomenclature occurring in books of chemistry (R. 512-513).

The second witness (Cannon) said he had never heard the term "crude petroleum" used in the industry, or if so only rarely (R. 480-481). He, also, testified in terms of its meaning "to me" (R. 453).

The third witness (Professor Carlson) also said that he had not heard the term "crude petroleum" used to any great extent (R. 555), and then said that the word "petroleum" is generally used to mean "crude oil" but that he doesn't regard that usage as "exact" (R. 560; see also R. 567, 568).²²

Thus the respondent's evidence that the term "crude petroleum" includes natural gas consists of an academic definition personal to these three witnesses.

²² However, Professor Carlson's own classroom notes—the authenticity of which he was not frank enough to admit (R. 583), but which were fully identified otherwise (R. 617, *et seq.*)—disclose *consistent and repeated use of the terms "petroleum" and "crude petroleum" as synonymous with "oil" or "crude oil"*, and not as including gas. The term "crude petroleum" is used in no other sense in his notes (R. 619-621).

It is true that, although the term "crude petroleum" is always used to denote the hydrocarbon liquid (oil), there are some cases where the single word "petroleum" is used in a broader sense to include oil and gas. But such usage depends on the context—for ordinarily the term "petroleum" is used to mean only the liquid (oil).²³ As a matter of fact, the respondent's own evidence is that the term "petroleum" is used in both the two senses, depending on the context (R. 614-615). Illustrative is Professor Uren's book from which a definition of "petroleum," not "crude petroleum," is quoted by the lower Court in support of its main finding (*Finding* 22, R. 32); yet the same book uses both the term "petroleum" and the term "crude petroleum" in *other* passages as synonymous with *crude oil* (R. 574-578). Indeed, that book never uses the term "crude petroleum" in any other sense. And a definition of "petroleum" heavily relied upon by respondent in its brief in the lower Court is that in Porter's PETROLEUM DICTIONARY (1st ed., 1930), at p. 168 which says:

"In its *widest sense* the term 'petroleum' embraces the whole of the hydrocarbons—gaseous, liquid and solid, occurring in nature. *The word 'petroleum' in general use signifies an oil, inflammable, liquid mixture of numerous hydrocarbons* * * * Also known as Rock Oil, Mineral Oil, Natural Oil, Coal Oil, Earth Oil, Seneca Oil." (Italics ours.)

From an occasional abstract usage of the word "petroleum" to include gas, on the basis of which respondent's witnesses argued that an "exact" usage of "crude

²³ As this Court said in *Burke v. Southern Pacific R. Co.*, 234 U. S. 669, 676 (1914), "Petroleum has long been popularly regarded as a mineral oil. As its derivation indicates, the word means 'rock oil', an oily substance so named because found naturally oozing from crevices in rocks." See also Webster's NEW INTERNATIONAL DICTIONARY (2d ed., unabridged), definition of "petroleum"; Funk and Wagnall's NEW STANDARD DICTIONARY, definition of "petroleum".